

**A B S T R A C T**

A terminal board having a plurality of terminals on which ball electrodes are formed can be prepared efficiently and economically without having any short-circuiting between terminals when its terminals formed in very close proximity to one another, as on an interposer (1), are made their heads uniform in height by causing the terminals (4) to project from surface of a board (2) coated with a resist film, and applying a cutting tool (19) to the surface of the board (2) having the terminals project therefrom to carry out lathe turning for heads of the terminals (4), while having the terminal board held by a rotatable chuck table (17) and rotating the chuck table (17).